

Message Text

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PAGE 01 STATE 096478

16

ORIGIN TRSE-00

INFO OCT-01 EA-10 ISO-00 L-02 CIAE-00 INR-07 NSAE-00 EB-07

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66616

DRAFTED BY OS/MFIELD/NGORDON

APPROVED BY EB/IFD/OMA:GBALABANTS

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EB/IFD/OMA:MMINNIES

EA/PHIL:RWILLNER

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R 252133Z APR 75

FM SECSTATE WASHDC

TO AMEMBASSY MANILA

UNCLAS STATE 096478

E.O. 11652: N/A

TAGS: EFIN

SUBJECT: TAX TREATY NEGOTIATIONS

REF: A. MANILA 4392 B. 60611 C. MANILA 2498 D. MANILA 2937

1. WEEK MAY 12 NOT POSSIBLE FOR U.S. DELEGATION DUE TO PARTICIPATION IN OECD FISCAL COMMITTEE SESSION IN PARIS. WEEK MAY 19 TENTATIVELY ACCEPTABLE ALTHOUGH MORE CONVENIENT IF MEETINGS COULD BE IN WASHINGTON AS PREVIOUSLY CONTEMPLATED REFTELS B AND C.

2. PARA. 3 REFTEL C RAISED TWO QUESTIONS, ON TREATY VS. PROTOCOL AND ON SHIPPING. US AGREEABLE TO NEGOTIATING NEW TREATY RATHER THAN PROTOCOL. IN EITHER CASE AGREED TEXT MUST BE SUBMITTED TO US SENATE FOR APPROVAL PRIOR TO RATIFICATION. ON SHIPPING AND ALSO ON AIRLINES, US OBJECTIVE IS RECIPROCAL TAX EXEMPTION OF SHIPS AND PLANES, BASED ON RESIDENCE AND REGISTRY. (UNDER US LAW AND CONCEPTS "PLACE OF EFFECTIVE MANAGEMENT" IS NOT A RELEVANT CRITERION). HOWEVER, US PREPARED TO DISCUSS POSSIBLE CONTINUATION OF 2 PERCENT PHILIPPINE
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PAGE 02 STATE 096478

EXCISE TAX WITHIN THE FRAMEWORK OF THE NON-DISCRIMINATION

PRINCIPLE.
KISSINGER

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX LAW, NEGOTIATIONS
Control Number: n/a
Copy: SINGLE
Draft Date: 25 APR 1975
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Authority: n/a
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 JAN 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1975STATE096478
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Document Unique ID: 00
Drafter: MFIELD/NGORDON
Enclosure: n/a
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Errors: N/A
Film Number: D750147-0259
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1975/newtext/t19750415/aaaaaook.tel
Line Count: 63
Locator: TEXT ON-LINE, ON MICROFILM
Office: ORIGIN TRSE
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
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Review Authority: ShawDG
Review Comment: n/a
Review Content Flags:
Review Date: 09 JUL 2003
Review Event:
Review Exemptions: n/a
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Review Markings:

Margaret P. Grafeld
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EO Systematic Review
05 JUL 2006

Review Media Identifier:
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Review Withdrawn Fields: n/a
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